IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

in re Application of:	(
Kazuo TAGAWA et al.) Group Art Unit: 1797
Application No.: 10/565,739) Examiner: Vishal V. VASISTH
Filed: September 25, 2006))
For: REFRIGERATING MACHINE OIL COMPOSITION)) Confirmation No.: 6221)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Mail Stop RCE

Sir

REPLY TO OFFICE ACTION UNDER 37 C.F.R. § 1.114

VIA EFS WEB

This paper is being filed with a Request for Continued Examination (RCE) and satisfies the requirements of a response under 37 C.F.R. § 1.114. In reply to the final Office Action mailed August 23, 2010, the period for response having been extended through January 24, 2011 (January 23, 2011 falls on a Sunday), by a Petition for a two-month Extension of Time and appropriate fee payment filed herewith, Applicant respectfully requests reconsideration of the above-referenced application in view of the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims in this paper.

Remarks follow the amendments section beginning on page 7 of this paper.